
STATUTORY INSTRUMENTS

2005 No. 3465

CORPORATION TAX

The Insurance Companies (Corporation
Tax Acts) (Amendment) Order 2005

Made - - - - 15th December 2005
Laid before the House of
Commons - - 16th December 2005
Coming into force 6th January 2006

THE INSURANCE COMPANIES (CORPORATION
TAX ACTS) (AMENDMENT) ORDER 2005

1. Citation, commencement and effect
2. Amendment of Chapter 1 of Part 12 of the Income and Corporation Taxes Act 1988
3. (1) Amend section 431 (interpretative provisions for the purposes of...
4. (1) Amend section 432ZA (linked assets) as follows.
5. (1) Amend section 432A (apportionment of income and gains) as...
6. (1) Amend section 432B (apportionment of receipts brought into account)...
7. (1) Amend paragraph 4 of Schedule 19AA (overseas life assurance...
8. Amendment of section 88 of the Finance Act 1989
9. Amendment of Schedule 11 to the Finance Act 1996
10. Consequential repeals
Signature
Explanatory Note